

UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA

Nicole M. May, Beneficiary,  
Co-Beneficiaries, Tami M. May,  
Dennis M. May, Next Friend for Nicole  
M. May Is Tami M. May

Plaintiffs,

v.

Civil No. 12-cv-1659 (JNE/AJB)  
ORDER

The United States, “The Trustee,”  
Lynn M. Thieman, “Co-Trustee,” and  
Lawful Revenue Agent

Defendants.

In a Report and Recommendation dated October 15, 2012, the Honorable Arthur J. Boylan, United States Magistrate Judge, recommended granting a motion to dismiss filed by Defendant United States and denying multiple motions filed by Plaintiffs. Plaintiffs objected, the United States responded, and Plaintiffs responded. Plaintiffs also filed a document titled “‘2nd Order’ to Remand ‘Bill of Equity’ back to state under a ‘Special Term’ for ‘Special Proceeding’” [Docket No. 28] and the United States filed a Memorandum of Law in Opposition to Plaintiffs’ Second Motion to Remand. In his Report and Recommendation, Chief Judge Boylan recommended denying a similar motion titled “‘Special Motion’ to ‘Remand ‘Bill in Equity’ back to state under a ‘Special Term’ for Special Proceeding.” The Court has conducted a de novo review of the record. *See* D. Minn. LR 72.2(b). Based on that review, the Court adopts the Report and Recommendation [Docket No. 25]. For the reasons set forth in the Memorandum of Law in Opposition to Plaintiffs’ Second Motion to Remand filed by the United States, the Court denies Plaintiffs’ “‘2nd Order’ to Remand ‘Bill of Equity’ back to state under a ‘Special Term’ for ‘Special Proceeding.’” Therefore, IT IS ORDERED THAT:

1. Plaintiffs’ “‘Special Motion’ to ‘Remand ‘Bill in Equity’ back to state under a ‘Special Term’ for Special Proceeding” [Docket No. 21] and “‘2nd Order’ to Remand ‘Bill of Equity’ back to state under a ‘Special Term’ for ‘Special Proceeding’” [Docket No. 28] are DENIED.
2. Defendant United States’ Motion to Dismiss [Docket No. 3] is GRANTED and Plaintiff’s Complaint is DISMISSED WITH PREJUDICE.
3. Plaintiffs’ “Petition to Strike” [Docket No. 11], “Petition for Permanent Protection Order for Sealing Record of case” [Docket No. 12], “‘Special Motion’ to Amend ‘Bill in Equity’ under a ‘Special Term’ for ‘Special Proceeding’” [Docket No. 20], and “‘Special Motion’ to ‘Order & Hold’ a ‘Special Term’ for ‘Special Proceeding’” [Docket No. 22] are DENIED as moot.

LET JUDGMENT BE ENTERED ACCORDINGLY.

Dated: November 13, 2012

s/Joan N. Ericksen  
JOAN N. ERICKSEN  
United States District Judge